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In California Date: 3/2/09

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

MANAGING AND ACCOUNTING FOR

SHIPPING STRUCTURES

J. David Sandoval

Group Art Unit: 3627

Serial No: 10/658,740

Examiner: Faris S. Almatrahi

Filed: September 10, 2003

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed September 11, 2008, amendments to the claims and Remarks are set forth in the following Parts of this **Amendment and Response**:

PARTS

CONTENTS

- 1. Listing of current status of claims in this application. (Pages 2 5)
- 2. Amendment to the Specification. (Page 6)
- 3. Remarks responsive to Office Action. (Pages 7 11)
- 4. New Sheet of drawings containing Figure 3. (Page 12)

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